

The House Committee on Ways and Means offers the following substitute to HB 294:

A BILL TO BE ENTITLED

AN ACT

To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from sales and use tax, so as to provide for an exemption for a limited period of time regarding sales to certain nonprofit volunteer health clinics; to provide an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from sales and use tax, is amended by adding a new paragraph to read as follows:

"(7.3) For the period commencing July 1, 2007, and ending June 30, 2009, sales of tangible personal property and services to a nonprofit volunteer health clinic which primarily treats indigent persons with incomes below 200 percent of the federal poverty level and which property and services are used exclusively by such volunteer health clinic in performing a general treatment function in this state when such volunteer health clinic is a tax exempt organization under the Internal Revenue Code and obtains an exemption determination letter from the commissioner;"

SECTION 2.

This Act shall become effective on July 1, 2007.

SECTION 3.

All laws and parts of laws in conflict with this Act are repealed.